

# **PREPAID WIRELESS ENHANCED 911 SURCHARGE CLARIFICATION**

## **Prior Law** \_\_\_\_\_

Iowa Code section 34A.7B(11) provides that the audit and appeal procedures applicable under Iowa Code chapter 423 shall apply to the administration of the prepaid wireless E911 surcharge.

## **New Provisions** \_\_\_\_\_

Iowa Code section 34A.7B(11) is amended to clarify that the collection and enforcement procedures, as well as other pertinent provisions applicable to the sales and use tax imposed under Iowa Code chapter 423, also apply to the administration of the prepaid wireless E911 surcharge.

## **Section Amended** \_\_\_\_\_

Section 16 of 2013 Iowa Acts House File 575 amends Code section 34A.7B, subsection 11, Code 2013.

## **Effective Date** \_\_\_\_\_

July 1, 2013.